

CHART OF ACCOUNTS WITH EXPLANATIONS IN SUMMARY FORM**Appendix 'E'**ACCOUNT
NUMBER

(cont'd)

DEPARTMENT AND ACCOUNT

ILLUSTRATIONS OF ITEMS
EXPENSES**ALL OTHER (Cont'd)**

5549 Housekeeping Supplies

Brooms, brushes, insecticides, polish, soap

5629 Nursing SuppliesAdhesive, dressings, gauze, thermometers, alcohol, powder, and
other Medical Supplies as IV & Sc bottle needles & syringes

5629A -Medicare

5629B -RI Medicaid

5629C -Private Pay & Other

5629D -Medicaid Other States

5629E -House

5724 Pharmacy Supplies

Over-the-counter medicines & drugs such as aspirin, vitamins, etc.

5724A -Medicare

5724B -RI Medicaid

5724C -Private Pay & Other

5724D -Medicaid Other States

5724E -House

5728 Other Expenses

Other supplies not reported elsewhere-specify

5758 Recreational Supplies

Ceramics, handicrafts, movies, leather

5759 Other

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ILLUSTRATIONS OF ITEMS
EXPENSES**OBRA - 87**

6415	Medical Director Salary/Fee	
6431	Health Care Plan (Employer's Share)	
6432	Other Employee Fringe Benefits	
6440	Payroll Taxes	
6442A	Insurance-Workers' Compensation	
6711	Physician's Salaries/Fees	
6713	Social Worker Salary/Fee	
6751	Recreational Activity Salaries/Fees	
6919(b)-1	Quality of Life	Promote the maintenance/enhancement of patient quality of life; and maintain quality assessment and assurance committee-composed of nursing director, physician, and 3 other staff members. Committee must meet quarterly to identify quality assurance activities and implement plans to correct deficiencies.
6919(b)-2	Plan of Care	Svcs. must be provided according to a plan of care. Plan developed by: attending MD, RN and resident or representative.
A. Medical		Plan must describe and provide services for patients medical,
B. Nursing		nursing, and svcs required for pts to attain or maintain the
C. Physical		highest practicable physical, mntl and psychosocial well-being
D. Mental		

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ILLUSTRATIONS OF ITEMS
EXPENSES**OBRA - 87 (Cont'd)**

E. Psychosocial

of each patient eligible for benefits under Title XIX.

6919(b)-3

Resident's Assess.

Must be conducted by RN no later than 4 days following admission. Must describe resident capabilities and significant impairments in performing ADLS. Must be based on uniform minimum data set prescribed by HHS. Must identify medical problems of eligible residents. Must use State specified instrument for Medicaid residents. Must be performed at least once every 12 months, or after each significant change in condition. Must be coordinated with preadmission screening (PAS) to avoid any duplication.

6919(b)-4

Provision of
Services and
Activities

NF's must provide for necessary services that meet professional quality standards, including nursing/specialized rehab., medically related social services, dietary services, on-going activities program, routine/emergency dental services (to the extent covered under the state plan). Must provide 24 hr. nursing services with at least 8 RN consecutive hrs., 7 days per week.

1919(b)-5

In-service Educ.
& Training of
N.A.'s

Nurse Assistants must have completed the State approved training and competency evaluation program. Must be determined to be competent. In-service Education and Training of NA's of at least 6 hours quarterly.

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ACCOUNT NUMBER	DEPARTMENT AND ACCOUNT	(cont'd) ILLUSTRATIONS OF ITEMS EXPENSES
<u>OBRA - 87 (Cont'd)</u>		
6919(b)-6	Physician Supervision and Clinical Records	Physician must supervise the health care of each patient and be available in emergencies. NF must maintain clinical records on all residents, including plans of care and assessments.
6919(b)-7	Social Services	NF's in excess of 120 beds must employ a full time, degree (or similarly credentialed) social worker.
6919(c)-1	General Rights	The Nursing Facility must assure the resident: choice of physician; involvement in plan of treatment; freedom from chemical and physical restraint; privacy in accommodations, treatment, communications, visits and meetings; confidentiality of records; reasonable living accommodations; equitable grievance process; right to gather with family or org. in groups; right to participate in social, religious or community activities; access to State survey results. Legal rights; The Nursing Facility must provide written statement, upon request, of: Legal rights; description of protection of personal funds; and and the fact that complaints may be filed with State survey agency regarding resident abuse, neglect or misappropriation of resident property. The rights of residents judged incompetent under State law shall be

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EXPENSES**OBRA - 87 (Cont'd)**

exercised by the person appointed by the court to act on the resident's behalf.

The Nursing Facility must not administer psychopharmacologic drugs to Medicaid recipients unless: ordered by physician; and, as part of a plan designed to eliminate or modify symptoms for which the drugs are prescribed; and, only if appropriateness is reviewed annually by an independent consultant.

6919(c)-2

Transfer and
Discharge Rights

Nursing Facilities must not transfer or discharge residents unless: Necessary for resident's welfare; improvement in resident's health precludes continued need for facility's services; health or safety of resident is endangered; resident has failed, after notice, to pay allowable charges; and facility has closed. Nursing Facility must notify resident and known family members at least 30 days in advance of transfer or discharge unless: resident's health or safety is endangered; health improvements have made continued stay unnecessary; urgent needs require more immediate transfer or discharge; and resident has not been in facility for 30 days.

Effective 10/1/90, each notice must include resident's right to appeal; name, mailing address and telephone number of the State long-term care ombudsman. Nursing Facility must provide sufficient preparation to residents to ensure a safe and orderly transfer or discharge.

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EXPENSES**OBRA - 87 (Cont'd)**

6919(c)-3

Access and
Visitation Rights

NF's must permit immediate access to any resident by any representative of the Secretary of State, an ombudsman, specified agencies, or residents individual physician. Permit immediate access to a resident, subject to a resident's right to deny or withdraw consent, by the resident's family or relatives. Permit immediate access to a resident, subject to reasonable restrictions and his/her right to deny or withdraw consent, by others who are visiting resident.

Permit reasonable access to a resident by any entity that provides health, social, legal, or other services to the resident subject to the residents right to deny or withdraw consent. Permit representatives of the State and

ombudsman, with the permission of the State ombudsman, with the permission of the resident, consistent with State law, to examine a resident's clinical records.

6919(c)-4

Equal Access to
Quality Care

NF's must maintain identical policies and practices regarding transfer, discharge and the provision of services required under the State plan for all individuals regardless of source of payment.

6919(c)-5

Admission Policy

NF's must not require, as a prerequisite to admission: applicants or residents to waive their rights to Medicaid or Medicare benefits;

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nor oral or written assurance that such individuals are not eligible for and will not apply for Medicare or Medicaid. NF's must provide oral and display written information about: how to apply for and use benefits; and, how to receive refunds for previous payments covered by Medicaid or Medicare. The Nursing Facility cannot require third party guarantee of payment as condition of admission or continued stay.

NF must not charge, solicit, accept or receive, in addition to any amount otherwise required to be paid under the State Plan, any gift, money, donation or other consideration as a precondition for admission of an individual.

6919(c)-6

Protection of
Resident Funds

NF's cannot require residents to deposit personal funds with the facility. If resident elects facility to manage personal funds, the facility must deposit amounts \$50.00 and over in an interest-bearing account separate from the facility's operating account. The NF must credit interest to the separate account, maintain other personal funds in a non-interest bearing account or petty cash fund, keep separate accounting for each resident's personal funds and make the written records accessible to residents. Upon death of resident,

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EXPENSES**OBRA - 87 (Cont'd)**

promptly convey personal funds and final accounting to administrator of resident's estate. Insure that personal funds are not charged for anything under Medicaid or Medicare. NF's must notify Medicaid residents when their personal funds account reaches \$200.00 less than the resource eligibility guideline and advise that Medicaid eligibility is jeopardized if the account exceeds the guideline.

6919(c)-7

Posting of Survey
Results

NF's must post in a conspicuous place the results of all surveys conducted by the licensing and the certification agency(s).

6919(d)-1

Administration

NF's must be administered to utilize resources effectively and efficiently. NF must notify State Licensing Agency of changes in: ownership, controlling interest, officer, directors, agents managing employees, corporation, association or management company, administrator, and director of nursing. The Nursing Facility Administrator must meet standards set by HHS.

6919(d)-2

Licensing and Life
Safety Code

Nursing Facilities must be licensed under applicable life safety code(s) and State Law. (Waivers by HHS may be granted if hardship is proven and there is no adverse affect on the health and safety of the residents).

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<u>OBRA - 87 (Cont'd)</u>		
6919(d)-3	Sanitary and Infection Control and Physical Environment	NF's must: maintain infection control program, be designed, constructed, equipped and maintained to protect health and safety of residents, staff and public.
<u>MANAGEMENT RELATED</u>		
7411	Administrator (Other than officers/owners)	Person responsible for admin. (no officers/owners)
7412	Officers/Owners Salaries	Compensation paid to officer/owner of the facility
7421	Other Administrative Salaries	Accounting and clerical personnel
7431	Health Care Plan (Employer's Share)	
7432	Other Employee Fringe Benefits	
7433	Home Office/Central Services	Home off., ctl. mgt. portion attributable to labor and payroll expenses
7435	Computerized Payroll & Data Processing Charges	
7436	Accounting and Auditing Fees	
7437	Legal Services	
7440	Payroll Taxes	
7442A	Insurance (Worker's Compensation)	
7444A	Utilization Review Medicaid Title XIX	
7449A	Miscellaneous Management Related	

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OBRA - 87 (Cont'd)

7523	Consultant Fees - Dietary	Dietary
7712	Pharmacist Salary or Fees	

HEALTH CARE PROVIDER ASSESSMENT

8470	Health Care Provider Assessment	
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NURSE AIDE TRAINING AND COMPETENCY EVAL.

	Nurse Aide Training and Competency Evaluation Program Expenses	
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